



Canadian Human Rights Commission Quarterly Financial Report

For the quarter ended
June 30, 2023

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Cat. No.: HR12-4E-PDF
ISSN: 2563-2787

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1. Introduction

This quarterly report has been prepared by management as required by section 65.1 of the Financial Administration Act (FAA) and in the form and manner prescribed by the Treasury Board. It should be read in conjunction with the Main Estimates and Supplementary Estimates. This report has not been subject to an external audit or review.

1.1. Authority, mandate and program activities

The Canadian Human Rights Commission (the Commission) was established in 1977 under Schedule I.1 of the FAA in accordance with the Canadian Human Rights Act (CHRA). The Commission leads the administration of the CHRA and works with employers to ensure compliance with the Employment Equity Act (EEA). The CHRA prohibits discrimination and the EEA promotes equality in the workplace. Under the leadership of the Pay Equity Commissioner and the Accessibility Commissioner, the Commission is also responsible for the administration and enforcement of the Pay Equity Act (PEA) and the Accessible Canada Act (ACA). These laws apply the principles of equal opportunity and non-discrimination to federal government departments and agencies, Crown corporations, and federally regulated private sector organizations. Finally, the Commission provides the Federal Housing Advocate with administrative services and facilities to support their duties and functions.

Further details on the Commission's authority, mandate and program activities can be found in the [Departmental Plan](#) (DP) and Part II of the [Main Estimates](#).

1.2. Basis of presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Commission's spending authorities granted by Parliament and those used by the Commission, consistent with the Main Estimates, Supplementary Estimates and Treasury Board vote transfers for the 2023-24 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before money can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts, or through legislation in the form of statutory spending authority for specific purposes.

The Commission uses the full accrual method of accounting to prepare and present its annual financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

2. Highlights of the fiscal quarter and fiscal year-to-date (YTD) results

2.1. Statement of Authorities

As reflected in the Statement of Authorities, the Commission's total authorities available for use have decreased by \$1,985,608 (or 5 percent) from \$39,741,221 in 2022-23 to \$37,755,613 in 2023-24. This variance in authorities is mainly attributable to a decrease in funds received to administer and enforce the National Housing Strategy Act for \$1,813,468.

The Commission provides internal support services to certain other small government departments and agencies such as finance, human resources, acquisition and information technology services. These internal support services agreements are recorded as revenues as per section 29.2 of the FAA.

2.2. Statement of department Budgetary Expenditures by Standard Object

As per the Budgetary Expenditures by Standard Object, total year-to-date net budgetary expenditures as of June 30, 2023, of \$8,856,819 represent 23 percent of total authorities for the year of \$37,755,613. Personnel expenditures of \$8,059,583 represent the majority of expenditures at 86 percent of the total gross amount spent of \$9,382,593 as of June 30, 2023.

Total gross budgetary expenditures of \$9,382,593 of the first quarter of 2023-24 have increased by \$994,205 compared with \$8,388,388 for the first quarter of 2022-23. The increase is mainly attributable to an increase of \$581,887 in personnel expenditures from \$7,477,696 in 2022-23 to \$8,059,583 in 2023-24, as a gradual increase in staffing to support the ACA, PEA and the National Housing Strategy Act has occurred since the first quarter of 2021-22 to coincide with the growth and implementation of these mandates.

3. Risks and uncertainties

With the introduction of new mandates, the Commission continues to face challenges in meeting the needs of all program areas.

As part of addressing the noted challenges, the Commission will be monitoring and assessing progress across all business lines. Where needed, the Commission will adjust its processes accordingly.

In addition, our transition to digital service delivery continues to reinforce the need to adapt and upgrade the Commission's IT and communications infrastructure. Without the proper IT and communications support for the development of a coordinated and integrated online digital service delivery environment, there is a risk that the Commission's ability to efficiently and effectively deliver all of its programs under its purview will be compromised.

All other risks are mentioned in the [2023-24 Departmental Plan](#).

4. Significant changes in relation to operations, personnel and programs

The addition of new mandates with the Commission (pay equity, accessibility, housing) continues to add to existing pressures on program implementation related to all mandates of the Commission, including our responsibilities under the CHRA, the EEA and the UNCRPD. With a lack of sufficient human and financial resources to support all programs, the attainment of program objectives may be delayed. In fact, in 2023-24 funds for the housing program have been significantly reduced. If CHRC is not able to find the necessary funds for this mandate, the National Housing Strategy Act cannot be fully implemented.

Approved by:

[original signed by]

Charlotte-Anne Malischewski
Interim Chief Commissioner

Date:

[original signed by]

Natalie Dagenais
Chief Financial Officer

Statement of authorities (unaudited) - Fiscal Year 2023-24 (in dollars)

	Total available for use for the year ending March 31, 2024¹	Used during the quarter ended June 30, 2023	Year to date used at quarter-end
Budgetary Authorities Vote 1 - Program Expenditures	35,602,865	8,324,406	8,324,406
Less: Revenues netted against expenditures	(2,080,000)	(525,774)	(525,774)
Budgetary Statutory Authorities Employee Benefit Plans	4,232,748	1,058,187	1,058,187
Total Budgetary Authorities	37,755,613	8,856,819	8,856,819

Statement of Authorities (unaudited) - Fiscal Year 2022-23 (in dollars)

	Total available for use for the year ending March 31, 2023²	Used during the quarter ended June 30, 2022	Year to date used at quarter-end
Budgetary Authorities Vote 1 - Program Expenditures	37,604,427	7,334,189	7,334,189
Less: Revenues netted against expenditures	(2,080,000)	(482,191)	(482,191)
Budgetary Statutory Authorities Employee Benefit Plans	4,216,794	1,054,198	1,054,199
Total Budgetary Authorities	39,741,221	7,906,197	7,906,197

¹ Includes only Authorities available for use and granted by Parliament at quarter-end

² Includes only Authorities available for use and granted by Parliament at quarter-end

Budgetary expenditures by Standard Object (unaudited) (in dollars)
- Fiscal Year 2023-24

Expenditures	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended June 30, 2023	Year to date used at quarter-end
Personnel	32,079,774	8,059,583	8,059,583
Transportation and Communications	320,000	69,733	69,733
Information	530,000	41,529	41,529
Professional and Special Services	5,370,839	664,544	664,544
Rentals	730,000	363,789	363,789
Repair and Maintenance	40,000	4,914	4,914
Utilities, Material and Supplies	90,000	1,678	1,678
Acquisition of land, buildings and works	70,000	-	-
Acquisitions of Machinery and Equipment	600,000	176,823	176,823
Other Payments	5,000	-	-
Total Gross Budgetary Expenditures	39,835,613	9,382,593	9,382,593
Less: Revenues netted against expenditures	(2,080,000)	(525,774)	(525,774)
Internal Support Services			
Less: Revenues netted against expenditures:	(2,080,000)	(525,774)	(525,774)
Total Net Budgetary Expenditures	37,755,613	8,856,819	8,856,819

Budgetary expenditures by Standard Object (unaudited) (in dollars)
- Fiscal Year 2022-23

Expenditures	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended June 30, 2023	Year to date used at quarter-end
Personnel	32,328,751	7,477,696	7,477,696
Transportation and Communications	422,000	9,551	9,551
Information	848,000	36,699	36,699
Professional and Special Services	6,401,470	659,314	659,314
Rentals	826,000	183,071	183,071
Repair and Maintenance	60,000	2,376	2,376
Utilities, Material and Supplies	130,000	7,177	7,177
Acquisition of land, buildings and works	200,000	-	-
Acquisitions of Machinery and Equipment	600,000	2,504	2,504
Other Payments	5,000	-	-
Total Gross Budgetary Expenditures	41,821,221	8,388,388	8,388,388
Less: Revenues netted against expenditures	(2,080,000)	(482,191)	(482,191)
Internal Support Services			
Less: Revenues netted against expenditures:	(2,080,000)	(482,191)	(482,191)
Total Net Budgetary Expenditures	39,741,221	7,906,197	7,906,197